



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WESTON WATER UTILITY

Principal Office: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WESTON WATER UTILITY

Utility Address: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

When was utility organized? 8/8/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN D. JACOBS

Title: FINANCE DIRECTOR / TREASURER

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address: jjacobs@vil.weston.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JON ZIEGLER

Title: CHAIRMAN OF PUBLIC WORKS/UTILITIES COMMITTEE

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: mikelensmire@cliftoncpa.com

Date of most recent audit report: 3/26/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: KEITH DONNER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address: kdonner@vil.weston.wi.us

Name of utility commission/committee: VILLAGE BOARD; PUBLIC WORKS & UTILITIES COMMITTEE

Names of members of utility commission/committee:

- DAVID DIESEN, VILLAGE TRUSTEE
- GREG FALKOWSKI, CITIZEN COMMITTEE MEMBER
- DAVID HAMERLA, CITIZEN COMMITTEE MEMBER
- FRED SCHUSTER, CITIZEN COMMITTEE MEMBER
- JON ZIEGLER, CHAIRMAN-UTILITIES COMMITTEE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,499,268	1,500,531	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	520,905	623,093	2
Depreciation Expense (403)	321,756	296,288	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	244,704	217,492	5
Total Operating Expenses	1,087,365	1,136,873	
Net Operating Income	411,903	363,658	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	411,903	363,658	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	93,923	124,875	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	93,923	124,875	
Total Income	505,826	488,533	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	573	13
Total Miscellaneous Income Deductions	0	573	
Income Before Interest Charges	505,826	487,960	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	187,989	219,413	14
Amortization of Debt Discount and Expense (428)	16,131	17,585	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	204,120	236,998	
Net Income	301,706	250,962	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,575,747	3,318,478	20
Balance Transferred from Income (433)	301,706	250,962	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(1,066)	(6,307)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,878,519	3,575,747	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM BANKS	32,048	5
SPECIAL ASSESSMENT INTEREST	61,875	6
Total (Acct. 419):	93,923	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(1,066)	12
Total (Acct. 436)--Debit:	(1,066)	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,499,268	0	0	0	1,499,268	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,499,268	0	0	0	1,499,268	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	191,394		191,394	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	191,394	0	191,394	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	17,048,131	16,335,343	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,152,420	1,880,268	2
Net Utility Plant	14,895,711	14,455,075	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,165,245	1,258,656	7
Total Other Property and Investments	1,165,245	1,258,656	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	902,942	607,880	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	1,062,514	1,343,196	10
Customer Accounts Receivable (142)	245,642	252,469	11
Other Accounts Receivable (143)	295,536	232,259	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,127	4,360	14
Materials and Supplies (150)	39,502	36,515	15
Prepayments (165)	295	0	16
Other Current and Accrued Assets (170)	479	3,742	17
Total Current and Accrued Assets	2,551,037	2,480,421	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	126,209	142,339	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	126,209	142,339	
Total Assets and Other Debits	18,738,202	18,336,491	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,898,808	1,774,244	21
Appropriated Earned Surplus (215)	353,376	354,442	22
Unappropriated Earned Surplus (216)	3,878,519	3,575,747	23
Total Proprietary Capital	6,130,703	5,704,433	
LONG-TERM DEBT			
Bonds (221)	3,667,000	4,047,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,667,000	4,047,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,759	32,160	28
Payables to Municipality (233)	200,493	265,616	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	232,859	201,680	31
Interest Accrued (237)	61,754	73,784	32
Other Current and Accrued Liabilities (238)	9,965	20,183	33
Total Current and Accrued Liabilities	518,830	593,423	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	53,500	53,500	36
Total Deferred Credits	53,500	53,500	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,368,169	7,938,135	41
Total Liabilities and Other Credits	18,738,202	18,336,491	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	17,032,089	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	16,042				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	17,048,131	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,152,420	0	0	0	10
Total Accumulated Provision	2,152,420	0	0	0	
Net Utility Plant	14,895,711	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,880,268				1,880,268	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	321,756				321,756	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,576				3,576	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	325,332	0	0	0	325,332	13
Debits during year						14
Book cost of plant retired	53,180				53,180	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	53,180	0	0	0	53,180	19
Balance End of Year	2,152,420	0	0	0	2,152,420	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.95%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	39,502	36,515
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	39,502	36,515

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997C WATER REVENUE/REFUNDING BONDS	12,946	428	68,357	1
2000C WATER REVENUE BONDS	2,398	428	43,578	2
2001C WATER REVENUE BONDS	786	428	14,274	3
Total			126,209	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,774,244	1
Changes during year (explain):		
TIF ADJUSTMENTS	119,327	2
MUNICIPAL PARK HYDRANTS	5,237	3
Balance end of year	<u>1,898,808</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997C WATER REVENUE/REFUNDING BONDS	12/01/1997	03/01/2008	4.75%	1,555,000	1
2000C WATER REVENUE BONDS	11/15/2000	03/01/2021	5.78%	1,601,000	2
2001C WATER REVENUE BONDS	06/01/2001	03/01/2021	5.07%	511,000	3
Total Bonds (Account 221):				3,667,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	201,680	1
Accruals:		
Charged water department expense	231,336	2
Charged electric department expense		3
Charged sewer department expense	3,061	4
Other (explain):		
NONE		5
Total Accruals and other credits	234,397	
Taxes paid during year:		
County, state and local taxes	201,680	6
Social Security taxes		7
PSC Remainder Assessment	1,538	8
Other (explain):		
NONE		9
Total payments and other debits	203,218	
Balance end of year	232,859	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997C WATER REVENUE/REFUNDING BONDS	28,301	74,028	78,378	23,951	2
2000C WATER REVENUE BONDS	30,137	89,349	89,774	29,712	3
2001C WATER REVENUE BONDS	15,346	24,612	31,867	8,091	4
Subtotal	73,784	187,989	200,019	61,754	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
SHORT-TERM NOTES PAYABLE	0			0	7
Subtotal	0	0	0	0	
Total	73,784	187,989	200,019	61,754	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	7,938,135	0	0	0	0	7,938,135	1
Add credits during year:							
For Services						0	2
For Mains	430,034					430,034	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,368,169	0	0	0	0	8,368,169	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	51,598					51,598	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED FUNDS	1,165,245	3
Total (Acct. 125):	1,165,245	
Notes Receivable (141):		
SPECIAL ASSESSMENTS	1,062,514	4
Total (Acct. 141):	1,062,514	
Customer Accounts Receivable (142):		
Water	88,426	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
MISCELLANEOUS	42,216	8
UNBILLED RECEIVABLES	115,000	9
Total (Acct. 142):	245,642	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DUE FROM OTHER FUNDS	121,740	12
PROPERTY TAXES	173,796	13
Total (Acct. 143):	295,536	
Receivables from Municipality (145):		
DUE FROM OTHER GOVERNMENTS	4,127	14
Total (Acct. 145):	4,127	
Prepayments (165):		
PREPAID ITEMS	295	15
Total (Acct. 165):	295	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance	End of Year
		(b)
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	100,679	18
DUE TO SPECIAL REVENUE FUNDS	32,187	19
DUE TO CAPITAL PROJECTS FUNDS	54,129	20
DUE TO SEWER ENTERPRISE FUND	13,498	21
Total (Acct. 233):	200,493	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	53,500	22
Total (Acct. 253):	53,500	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	16,683,716	0	0	0	16,683,716	1
Materials and Supplies	38,008	0	0	0	38,008	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,016,344	0	0	0	2,016,344	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,153,152	0	0	0	8,153,152	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,552,228	0	0	0	6,552,228	
Net Operating Income	411,903	0	0	0	411,903	8
Net Operating Income as a percent of Average Net Rate Base						
	6.29%	N/A	N/A	N/A	6.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,836,526	1
Appropriated Earned Surplus	353,909	2
Unappropriated Earned Surplus	3,727,133	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,917,568	
Net Income		
Net Income	301,706	5
 Percent Return on Proprietary Capital	 5.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village continues to develop its TIF District (primarily the Weston Business & Technology Park) and other residential neighborhoods to install water service to those areas. Water and sewer development activity is part of the development and is commensurate with this development activity. Water mains, services and other assets have increased reflecting this activity, with contributions coming from the Municipality, developers and special assessments to homeowners.

2. Leaseholder changes.

NONE

3. Extensions of service.

The Village is providing water service to additional areas throughout the Village each year. Extensions of service are adjacent to already existing service areas.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

The Weston Water Utility will likely be requesting a formal proceeding with the Public Service Commission during 2003, for a proposed rate change if the Village pursues shifting the Public Fire Protection charges from the annual tax bill onto the quarterly water bill.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 436 - \$1,066 decrease due to the reduction in Appropriated Earned Surplus (215) from \$354,442 to \$353,376.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 142 - Customer Accounts Receivable - Miscellaneous: \$42,216 represents engineering/administration/inspection costs incurred and attributable to newer subdivisions, which are to be billed out in the succeeding year to the developer of the subdivision.

Account _____ -

Account _____ -

Account _____ -

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

This annual report should be read only in connection with the accompanying accountant's report.

no response; review 2003

Dear Mr. Jacobs:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, amounts greater than \$5,000, even grouped, should be explained with other than account title or terms such as "miscellaneous", "other", or "due to/from general fund". Please provide explanations in the future, such as a short list.
2. On Page W-4, an amount is reported in Account 474 described as "INSURANCE DAMAGES/PROCEEDINGS". Insurance reimbursements for retired plant are salvage and are more appropriately reported in Account 110, depreciation. If this amount was for salvage, please adjust your books according in 2003. Insurance reimbursements for repaired plant should be credited to the expense account originally charged. Please follow that procedure in the future for insurance reimbursements for repairs.
3. On Page W-17, 152 meters are reported retired. However, no corresponding dollars are reported on Page W-8 for retirements from Account 346, Meters. Please furnish an explanation. Please note that this was also a Listing of Edit Check Results item. In the future, all edit check results should be addressed before the annual report is filed.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,427,749	1
Total Sales of Water	1,427,749	
Other Operating Revenues		
Forfeited Discounts (470)	4,747	2
Miscellaneous Service Revenues (471)	550	3
Rents from Water Property (472)	14,319	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	51,903	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	71,519	
Total Operating Revenues	1,499,268	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,659	8
Pumping Expenses (620-625)	68,902	9
Water Treatment Expenses (630-635)	144,988	10
Transmission and Distribution Expenses (640-655)	120,779	11
Customer Accounts Expenses (901-904)	49,533	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	132,044	14
Total Operation and Maintenance Expenses	520,905	
Other Operating Expenses		
Depreciation Expense (403)	321,756	15
Amortization Expense (404-407)		16
Taxes (408)	244,704	17
Total Other Operating Expenses	566,460	
Total Operating Expenses	1,087,365	
NET OPERATING INCOME	411,903	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,585	190,957	615,414	4
Commercial	403	93,975	221,208	5
Industrial	4	192,878	162,659	6
Total Metered Sales to General Customers (461)	3,992	477,810	999,281	
Private Fire Protection Service (462)	26		23,199	7
Public Fire Protection Service (463)	2		377,531	8
Other Sales to Public Authorities (464)	23	11,558	27,738	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,043	489,368	1,427,749	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	377,531	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	377,531	
Forfeited Discounts (470):		
Customer late payment charges	4,747	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,747	
Miscellaneous Service Revenues (471):		
REIMBURSEMENT FOR VANDALISM REPAIRS	550	7
Total Miscellaneous Service Revenues (471)	550	
Rents from Water Property (472):		
WATER TOWER LEASES	14,319	8
Total Rents from Water Property (472)	14,319	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	20,000	10
Other (specify): VACANT LOT STANDBY CHARGE	10,448	11
ASSESSMENT CHECKING	2,568	12
PERMITS	2,643	13
MISC. PART SALES	402	14
PRIVATE WELL PERMITS	10,805	15
INSURANCE DAMAGES/PROCEEDS	5,037	16
Total Other Water Revenues (474)	51,903	
Amortization of Construction Grants (475):		
NONE		17
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	3,790	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	789	3
Maintenance of Water Source Plant (605)	80	4
Total Source of Supply Expenses	4,659	
 PUMPING EXPENSES		
Operation Labor (620)	12,821	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	43,024	7
Operation Supplies and Expenses (623)	9,688	8
Maintenance of Pumping Plant (625)	3,369	9
Total Pumping Expenses	68,902	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	42,435	10
Chemicals (631)	87,455	11
Operation Supplies and Expenses (632)	13,343	12
Maintenance of Water Treatment Plant (635)	1,755	13
Total Water Treatment Expenses	144,988	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	45,125	14
Operation Supplies and Expenses (641)	30,686	15
Maintenance of Distribution Reservoirs and Standpipes (650)	533	16
Maintenance of Mains (651)	3,987	17
Maintenance of Services (652)	3,180	18
Maintenance of Meters (653)	4,463	19
Maintenance of Hydrants (654)	32,805	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	120,779	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	14,089	22
Accounting and Collecting Labor (902)	31,977	23
Supplies and Expenses (903)	3,467	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	49,533	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,002	27
Office Supplies and Expenses (921)	3,069	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,871	30
Property Insurance (924)	703	31
Injuries and Damages (925)	7,234	32
Employee Pensions and Benefits (926)	68,453	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	10,165	35
Transportation Expenses (933)	5,547	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	132,044	
 Total Operation and Maintenance Expenses	520,905	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		232,859	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,061	2
Net property tax equivalent		229,798	
Social Security		13,368	3
PSC Remainder Assessment		1,538	4
Other (specify): NONE			5
Total tax expense		<u>244,704</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206342				3
County tax rate	mills		6.275792				4
Local tax rate	mills		5.214614				5
School tax rate	mills		9.935197				6
Voc. school tax rate	mills		1.996979				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.628924				10
Less: state credit	mills		1.286979				11
Net tax rate	mills		22.341945				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.214614				14
Combined School Tax Rate	mills		11.932176				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.146790				17
Total Tax Rate	mills		23.628924				18
Ratio of Local and School Tax to Total	dec.		0.725670				19
Total tax net of state credit	mills		22.341945				20
Net Local and School Tax Rate	mills		16.212869				21
Utility Plant, Jan. 1	\$	16,335,343	16,335,343				22
Materials & Supplies	\$	36,515	36,515				23
Subtotal	\$	16,371,858	16,371,858				24
Less: Plant Outside Limits	\$	1,596,917	1,596,917				25
Taxable Assets	\$	14,774,941	14,774,941				26
Assessment Ratio	dec.		0.972090				27
Assessed Value	\$	14,362,572	14,362,572				28
Net Local & School Rate	mills		16.212869				29
Tax Equiv. Computed for Current Year	\$	232,858	232,858				30
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	232,859					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	319		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	319	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	80,712		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	288,126		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	368,838	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	313,421		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,500		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	293,590		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	134,147		20
Total Pumping Plant	783,658	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,481		21
Structures and Improvements (331)	292,870		22
Water Treatment Equipment (332)	686,944	1,295	23
Total Water Treatment Plant	1,010,295	1,295	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			319	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	319	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			80,712	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			288,126	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	368,838	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			313,421	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,500	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			293,590	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			134,147	20
Total Pumping Plant	0	0	783,658	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,481	21
Structures and Improvements (331)			292,870	22
Water Treatment Equipment (332)			688,239	23
Total Water Treatment Plant	0	0	1,011,590	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	410,383		26
Transmission and Distribution Mains (343)	9,997,967	525,395	27
Fire Mains (344)	0		28
Services (345)	1,966,012	97,532	29
Meters (346)	345,200	43,251	30
Hydrants (348)	1,226,229	82,453	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,945,791	748,631	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,979		34
Office Furniture and Equipment (391)	8,841		35
Computer Equipment (391.1)	52,436		36
Transportation Equipment (392)	32,981		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,391		39
Laboratory Equipment (395)	5,794		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	67,153		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	35,867		44
Other Tangible Property (399)	0		45
Total General Plant	226,442	0	
Total utility plant in service directly assignable	16,335,343	749,926	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,335,343	749,926	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			410,383 26
Transmission and Distribution Mains (343)	43,130		10,480,232 27
Fire Mains (344)			0 28
Services (345)	6,800		2,056,744 29
Meters (346)			388,451 30
Hydrants (348)	3,250		1,305,432 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	53,180	0	14,641,242
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,979 34
Office Furniture and Equipment (391)			8,841 35
Computer Equipment (391.1)			52,436 36
Transportation Equipment (392)			32,981 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,391 39
Laboratory Equipment (395)			5,794 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			67,153 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			35,867 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	226,442
Total utility plant in service directly assignable	53,180	0	17,032,089
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,180	0	17,032,089

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			43,240	43,240	1
February			38,579	38,579	2
March			44,025	44,025	3
April			39,549	39,549	4
May			48,542	48,542	5
June			45,571	45,571	6
July			56,223	56,223	7
August			47,744	47,744	8
September			42,589	42,589	9
October			42,890	42,890	10
November			43,053	43,053	11
December			44,274	44,274	12
Total annual pumpage	0	0	536,279	536,279	
Less: Water sold				489,368	13
Volume pumped but not sold				46,911	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				11,178	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,178	19
Volume pumped but unaccounted for				35,733	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,711	23
Date of maximum: 7/14/2002					24
Cause of maximum:					25
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				665	26
Date of minimum: 4/26/2002					27
Total KWH used for pumping for the year				602,855	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ALTA VERDA	1	78	12	864,000	Yes	1
FOREMOST	2	70	16	1,000,000	Yes	2
MESKER	3	92	20	1,440,000	Yes	3
STERNBERG	4	83	20	1,440,000	Yes	4
BLOEDEL	5	85	20	1,296,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	ALTA VERDE	FOREMOST	MESKER	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	CHRISTIANSEN	LAYNE & BOWLER	GOULDS	5
Year Installed	1999	1993	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	630	930	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. MOTORS	NEWMAN	9 10
Year Installed	1999	1993	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	BOOSTER #1	14
Location	STERNBERG	BLOEDEL	TREATMENT PLANT	15
Purpose	P	P	B	16
Destination	T	D	D	17
Pump Manufacturer	LAYNE & BOWLER	GOULDS	LAYNE & BOWLER	18
Year Installed	1980	2001	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	925	890	1,120	21
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. MOTORS	U.S. MOTORS	22 23
Year Installed	1988	2001	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #2			1
Location	TREATMENT PLANT			2
Purpose		B		3
Destination		D		4
Pump Manufacturer	LAYNE & BOWLER			5
Year Installed	1988			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,120			8
Pump Motor or Standby Engine Mfr		NEWMAN		10
Year Installed	1973			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST EVEREST	FOREMOST	SUMMIT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1981	1965	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	142	159	105	6
Total capacity in gallons (actual)	250,000	100,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT PLANT			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		R		4
				5
Year constructed	1988			6
Primary material (earthen, steel, concrete, other)	CONCRETE			7
				8
Elevation difference in feet (See Headnote 3.)	188			9
				10
Total capacity in gallons (actual)	100,000			11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)		OTHER		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.8000			20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	52,841	0	0	0	52,841	1
M	D	6.000	76,956	186	0	0	77,142	2
A	D	8.000	24,753	0	2,072	0	22,681	3
M	D	8.000	68,339	9,867	700	0	77,506	4
A	D	10.000	10,597	0	641	0	9,956	5
M	D	10.000	30,590	641	0	0	31,231	6
A	D	12.000	726	0	0	0	726	7
M	D	12.000	88,760	5,353	0	0	94,113	8
M	D	14.000	8,263	0	0	0	8,263	9
Total Within Municipality			361,825	16,047	3,413	0	374,459	
M	D	6.000	35,836	0	0	0	35,836	10
M	D	8.000	13,936	0	0	0	13,936	11
M	D	10.000	11,060	0	0	0	11,060	12
M	D	12.000	5,503	0	0	0	5,503	13
Total Outside of Municipality			66,335	0	0	0	66,335	
Total Utility			428,160	16,047	3,413	0	440,794	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,489	0	44	0	1,445	162	1
M	1.000	2,856	157	5	0	3,008	309	2
M	1.500	104	2	1	0	105		3
M	2.000	92	14	0	0	106	68	4
M	4.000	10	5	0	0	15	13	5
Total Utility		4,551	178	50	0	4,679	552	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,782	400	148	10	4,044	149	1
0.750	78	0	3	0	75	3	2
1.000	92	0	0	(7)	85	1	3
1.500	106	4	0	2	112	10	4
2.000	21	4	0	(5)	20	0	5
3.000	6	1	0	(1)	6	0	6
4.000	4	1	1	0	4	0	7
6.000	1	0	0	0	1	0	8
8.000	0	0	0	0	0	0	9
Total:	4,090	410	152	(1)	4,347	163	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,637	214	0	8	0	185	4,044	1
0.750	57	16	0	0	0	2	75	2
1.000	4	66	0	1	0	14	85	3
1.500	0	94	1	9	0	8	112	4
2.000	0	16	0	1	0	3	20	5
3.000	0	2	1	2	0	1	6	6
4.000	0	0	2	2	0	0	4	7
6.000	0	1	0	0	0	0	1	8
8.000	0	0	0	0	0	0	0	9
Total:	3,698	409	4	23	0	213	4,347	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	92				92	1
Within Municipality	563	27	6		584	2
Total Fire Hydrants	655	27	6	0	676	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 300
 Number of distribution system valves end of year: 2,140
 Number of distribution valves operated during year: 900

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 601 (Purchased Water): \$32,377 decrease as a result of no need to purchase water in 2002, as compared to 2001. The Village of Westor purchased water in 2001 from the Village of Rothschild while the Foremost well was under repair in 2001.

Account 602 (Operation Supplies & Expenses): This is a \$50,244 decrease from 2001. Well site exploration project costs (\$50,319) that were accumulated since 1997 were expensed in 2001 since they were related to alternate sites. This was a one-time expense.

Account 605 (Maint. of Water Source Plant): \$23,371 decrease since no well rehab work was conducted in 2002. The Foremost well was rehabilitated in 2001.

Account 641 (Operation Supplies and Expenses): \$12,089 increase due to the Utility spent +/- \$9,800 on a water distribution system model. The costs included software maintenance fees (2 years @ \$1,450 each) and engineering fees of +/- \$6,900. The remainder of the variance is miscellaneous supplies

Account 651 (Maintenance of Mains): \$7,566 decrease is due to fewer main breaks in 2002.

Account 652 (Maintenance of Services): \$13,050 decrease in 2002 as compared to 2001. In 2001, several services were repaired and several insulated resulting in charges from outside contractors. There was much less activity in the account in 2002.

Account 654 (Maintenance of Hydrants): \$19,689 increase due to the hire of an outside contractor (Davies Services) to paint 1/2 of system hydrants in 2002. Total contractor charges were \$29,750.

Account 921 (Office Supplies & Expenses): \$7,563 decrease due to a wide variety of miscellaneous non-recurring expenses that occurred in 2001. Significant items from 2001 included hydraulic model software (\$2,980).

Account 926 (Employee Pensions & Benefits): \$12,499 increase due to

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 343 (Transmission & Distribution Mains): \$525,395 increase to record the completion of the following construction projects in the Village of Weston during 2002: Birch Street (replacement), Alderson Street (replacement), Brehm Subdivision (new), Sandy Meadows North Subdivision (new), and Fabco Main Extension (new).

Account 345 (Services): \$97,532 increase to record the completion of the above construction projects in the Village of Weston during 2002. See account 343 for the listing.

Account 346 (Meters): \$43,251 increase to record the purchase of (400) 5/8" meters, (4) 1.5" meters, (4) 2" meters, (1) 3" meter, and (1) 4" meter for new and replacement service.

Account 348 (Hydrants): \$82,453 increase to record the completion of the above construction projects in the Village of Weston during 2002. In addition, the increase includes fire hydrant installation work done at Kennedy Park in 2002. See account 343 for the listing.

Account 343 (Retirements): \$43,130 retirements are for the removal of the 8" asbestos cement water mains and 10" water mains on the Birch Street project, and for the removal of the 8" asbestos cement water mains on the Alderson Street project. Original construction for both of these projects occurred in 1968-1969 and 1972. Mains were replaced with ductile iron.

Account 345 (Retirements): \$6,800 retirements are for the removal of (44) 3/4" water services on the Birch Street project and for the removal of (5) 1" water services and (1) 1.5" water services on the Alderson Street project. Original construction for Alderson Street was in 1968. 3/4" services were replaced with 1" services on the Birch Street project. The Alderson Street project was replaced with the same size services that had been originally installed in 1968.

Account 348 (Retirements): \$3,250 retirements are for the removal of 3 hydrants on the Birch Street project, 2 hydrants removed on the Alderson Street project, and 1 hydrant removed at the Kennedy Park location. The 6 hydrants were replaced with 6 new hydrants installed.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

FINANCING FOR ADDITIONS:

CDA Lease Revenue Bonds were issued in December 2002 for the TIF District's share of the water main construction project in the Brehm Subdivision. The Birch and Alderson neighborhood projects were financed by a combination of proceeds remaining from the 2001 Water Revenue Bonds and special assessments to the homeowners. The Sandy Meadows North Subdivision project was 100% financed by the developers of the subdivision.

ASSESSMENT POLICY:

Village assesses the costs of 8" water mains, services and fire hydrants.

IF ADDITIONS WERE INSTALLED BY DEVELOPER:

The basis for recording the cost of the additions is based on the construction plans from the developer, and is subject to change upon submittal of final costs and record drawings. Costs may be based either on cost data supplied by the developer or on the average cost of equivalent property additions undertaken by the utility.

Water Services (Page W-16)

FINANCING FOR ADDITIONS:

Same as for Water Mains explanation. See above discussion.

ASSESSMENT POLICY:

Same as for Water Mains explanation. See above discussion.

IF ADDITIONS WERE INSTALLED BY DEVELOPER:

Same as for Water Mains explanation. See above discussion.

Meters (Page W-17)

ADJUSTMENT TO PREVIOUSLY REPORTED METER COUNT:

need help here

EXPLANATION OF METER DATA AND TESTING:

The utility tested less than 10% of its meters in 2002. However, many meters in the system are less than 10 years old. The Village has been growing at about a 5% rate per year. The utility is currently creating a database of meter histories to determine whether an alternate testing schedule may be validated. This process was started in 2001 with completion expected by June 1, 2003. (Keith is this comment still good to put here?)

Hydrants and Distribution System Valves (Page W-18)

TESTING OF VALVES & HYDRANTS DURING 2002:

Numbers reported are approximate.
